

CHAPTER 118.

[S. B. 106.]

TAX JUDGMENT SALES.

AN ACT relating to taxation and amending section 120 of chapter 130 of the Laws of 1925, being section 11281 Remington's Revised Statutes.

Be it enacted by the Legislature of the State of Washington:

Amends
§ 11281 Rem.
Rev. Stat.
(§ 6882-120
P. C.)

SECTION 1. That section 120 of chapter 130 of the Laws of 1925 (section 11281 Remington's Revised Statutes) be and the same hereby is amended to read as follows:

Judgment of
forfeiture to
be examined
by court.

[Section 120.] The court shall examine each application for judgment foreclosing tax lien, and if defense (specifying in writing the particular cause of objection) be offered by any person interested in any of said lands or lots to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without other pleadings, and shall pronounce judgment as the right of the case may be; or said court may, in its discretion, continue such individual cases, wherein defense is offered, to such time as may be necessary, in order to secure substantial justice to the contestants therein; but in all other cases said court shall proceed to determine the matter in a summary manner as above specified. In all judicial proceedings of any kind for the collection of taxes, and interest and costs thereon, all amendments which by law can be made in any personal action pending in such court shall be allowed, and no assessments of property or charge for any of said taxes shall be considered illegal on account of any irregularity in the tax-list or assessment-rolls or on account of the assessment-rolls or tax-list not having been made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment

Pleadings.

Continuances.

Correction
of errors
and irregu-
larities.

or tax-lists without name, or in any other name than that of the owner, and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, shall vitiate or in any manner affect the tax or the assessment thereof, and any irregularities or informality in the assessment-rolls or tax-lists or in any of the proceedings connected with the assessment or levy of such taxes or any omission or defective act of any officer or officers connected with the assessment or levying of such taxes, may be, in the discretion of the court, corrected, supplied and made to conform to the law by the court. The court shall give judgment for such taxes, interest and costs as shall appear to be due upon the several lots or tracts described in said notice of application for judgment or complaint, and such judgment shall be a several judgment against each tract or lot or part of a tract or lot for each kind of tax included therein, including all interest and costs, and the court shall order and direct the clerk to make and enter an order for the sale of such real property against which judgment is made, or vacate and set aside the certificate of delinquency or make such other order or judgment as in the law or equity may be just. Said order shall be signed by the judge of the superior court and attested by the clerk thereof, and a certified copy of said order, together with the list of the property therein ordered sold, shall be delivered to the county treasurer, and shall be full and sufficient authority for him to proceed to sell said property or so much of each tract or lot as may be necessary for said sum as set forth in said order and to take such further steps in the matter as are provided by law. The county treasurer shall immediately after receiving the order and judgment of the court proceed to sell said property as provided in this act to the highest and best bidder for cash.

Judgment.

Order to be signed and attested.

Certified copy to county treasurer.

Treasurer to sell property.

Time of sale. All sales shall be made on Saturday between the hours of 9 o'clock in the morning and 4 o'clock in the afternoon, and shall continue from day to day (Sundays excepted) during the same hours until all lots or tracts are sold, after first giving notice of the time and place where such sale is to take place for ten days successively by posting notice thereof in three public places in such county, one of which shall be in the office of said treasurer. Said notice shall be substantially in the following form:

Notice.

TAX JUDGMENT SALE.

Form of notice.

Public notice is hereby given that pursuant to real property tax judgment of the superior court of the county of....., in the State of Washington, and an order of sale duly issued by said court, entered the.....day of.....,, in proceedings for foreclosure of tax liens upon real property, as per provisions of law, I shall on theday of.....,, at..... o'clock, at the front door of the courthouse in the city of....., and county of....., State of Washington, sell the following described lands or lots, to the highest and best bidder for cash, to satisfy the full amount of taxes, interest and costs adjudged to be due thereon as follows, to-wit: (Description of property.)

In witness whereof, I have hereunto affixed my hand and seal this.....day of.....,

.....
 Treasurer of.....County,
 State of Washington.

County officers and employees shall not purchase.

Provided, That no county officer or employee shall directly or indirectly be a purchaser of such property at such sale. The treasurer may include in one notice any number of separate tracts or lots: *Provided, further,* That if any buildings or improve-

ments shall be upon an area encompassing more than one tract or lot, the same must be advertised and sold as a single unit. Should the highest amount bid for any such separate unit tract or lot be in excess of the entire amount of the taxes and interest due upon the whole property included in such certificate of delinquency, such excess shall be refunded to the record owner of the property. The county treasurer shall execute to the purchaser of any piece or parcel of land a tax deed. The deed so made by the county treasurer, under the official seal of his office, shall be recorded in the same manner as other conveyances of real property, and shall vest in the grantee, his heirs and assigns the title to the property therein described, without further acknowledgment or evidence of such conveyance, and shall be substantially in the following form:

Deed by
county
treasurer.

State of Washington }
County of King } ss.

This indenture, made this.....day of....., between....., as treasurer ofcounty, State of Washington, party of the first part, and....., party of the second part:

Form of
deed.

Witnesseth, that, whereas, at a public sale of real property held on the.....day of....., , pursuant to a real property tax judgment entered in the superior court in the county ofon theday of....., , in proceedings to foreclose tax liens upon real property and an order of sale duly issued by said court,duly purchased in compliance with the laws of the State of Washington, the following described real property, to-wit: (Here place description of real property conveyed) and that said.....has complied with the laws of the State of Washington necessary to entitle

(him, her or them) to a deed for said real property.

Now, therefore, know ye, that, I, _____, county treasurer of said county of _____, State of Washington, in consideration of the premises and by virtue of the statutes of the State of Washington, in such cases provided, do hereby grant and convey unto _____, his heirs and assigns, forever, the said real property hereinbefore described.

Given under my hand and seal of office this _____ day of _____, A. D. _____

County Treasurer.

Passed the Senate February 8, 1937.

Passed the House March 10, 1937.

Approved by the Governor March 13, 1937.

CHAPTER 119.

[S. S. B. 212.]

SLOT MACHINES.

AN ACT relating to slot machines, defining crimes, prescribing penalties for violation thereof, and declaring that this act shall take effect immediately.

Be it enacted by the Legislature of the State of Washington:

Slot machines.

SECTION 1. Every person who shall bring into this state, buy, sell, lease, deal in, have in his possession, acquire for the use in or keep in any building or boat or part thereof owned, leased, or occupied

Public place.

by him as a public place as defined in section 3, chapter 62, Laws of 1933, Extraordinary Session, as amended by section 1, chapter 158 of the Session Laws of 1935 (Rem. Rev. Stat., section 7306-3), as distinguished from "club" as defined therein, any slot machine of a kind commonly used for gambling,

Club.